OCT 0 9 2007

LAW OFFICES OF

McGINN INTELLECTUAL PROPERTY LAW GROUP, PLLC

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7037612376

October 9, 2007

VIA FACSIMILE

Examiner: James M. Hewitt To:

Group Art Unit: 3679

U.S.P.T.O.

From: Scott M. Tulino, Esq.

Facsimile No.: 703-761-2375 or 76

Facsimile No.: 571-273-8300

Re:

Amendment Under 37 C.F.R. § 1.116

U.S. Patent Application Serial No.: 10/814,329

Our Ref. No.: NGB.388

Dear Examiner Hewitt:

Attached herewith is an Amendment Under 37 C.F.R. § 1.116 which is responsive to the Final Office Action dated July 16, 2007. Thank you in advance for your kind consideration on this case.

Very truly yours,

ott M. Tulino, Esq. Registration No. 48,317

Sean M. McGinn, Esq. Registration No. 34,386

SMT:SMM Attachment

Number of pages (including this cover sheet): 17

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Serial No.

10/814,329

Docket No. P21-169535M/ISI

OCT 0 9 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Naoki YOSHIDA

Serial No.: 10/814,329

Group Art Unit: 36

3679

Filed:

April 1, 2004

Examiner:

James M. Hewitt

For:

PIPING CONNECTOR AND METHOD OF FABRICATINGTHE SAME

Honorable Commissioner of Patents Alexandria, VA 22313-1450 Box AF

AMENDMENT UNDER 37 C.F.R. §1.116

Sir:

In response to Final Office Action dated July 16, 2007, please amend the aboveidentified application as follows:

INTRODUCTORY COMMENTS

Amendments to the Specification begin on page 2 of this paper. The amendments to the Specification do <u>not</u> add new matter.

Amendments to the claims begin on page 3 of this paper. The amendments to the claims do not add new matter.